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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Delphi Corporation, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF BELLSOUTH TELECOMMUNICATIONS INC. TO DEBTORS'
NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. §
502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS
AND RECORDS, (C) UNTIMELY CLAIM, AND (D) CLAIMS SUBJECT TO
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED
CLAIMS ASSERTING RECLAMATION, AND CONSENSUALLY
MODIFIED AND REDUCED CLAIMS**

Bellsouth Telecommunications, Inc. ("Bellsouth"), by and through its undersigned counsel, submits this response to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(b) And Fed.R.Bankr.P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, and (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified

Claims Asserting Reclamation, and Consensually Modified And Reduced Claims, (the “Objection”), and respectfully represents as follows:

BACKGROUND

1. On October 8 and 14, 2005, the (the “Petition Dates”), the Debtors¹ filed their voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. The Court has ordered joint administration of these cases.

2. Prior to the Petition Dates, Bellsouth provided telecommunications services and related services to the Debtors.

3. No Trustee or Examiner has been appointed in these cases.

4. Bellsouth filed, among others, claim number 1570 (“Claim 1570”), in the amount of \$1,621.57 against Delphi Corporation.

5. On July 13, 2007, the Debtors filed the Objection wherein they objected to Claim 1570 as a “Claim Subject To Modification”, seeking that it be reduced to the amount of \$1,429.20, on the basis that the amount claimed is inconsistent with the Debtors’ books and records. Further, the Debtors seek to modify this claim by changing the identity of the Debtor against which the claim is asserted, to Delphi Automotive Systems LLC, on the basis that the claim was asserted against the wrong Debtor.

RESPONSE TO THE NINETEENTH OMNIBUS CLAIMS OBJECTION

7. Bellsouth does not agree that Claim 1570 should be reduced to \$1,429.20. Bellsouth has sent, and the Debtors have received invoices and support for both of these claim in the ordinary course of business prior to the Petition Date which support this claims. Bellsouth is

¹ Any capitalized terms not defined herein shall have the meanings ascribed to them in the Objection.

in the process of gathering its support for this claim and will provide it once again to the Debtors once obtained.

8. Bellsouth is currently reviewing its records to determine whether or not it objects to the change in identity of the Debtor against which Claim 1570 is asserted, and reserves its rights with respect to same.

WHEREFORE, Bellsouth respectfully requests that the Court (i) deny the Objection with respect to Claim 1570, and (ii) grant such other and further relief as proper.

Dated: August 8, 2007

Respectfully submitted,

By: /s/ Eric H. Horn
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